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as against the claims of material men or others upon an employer's property; in a system of postal savings banks 3 per cent. is allowed to depositors; mutual aid societies of France, in happy contrast to the ill-conducted and planless societies of the United States, are subject to careful regulations to make them safe. A. P. WINSTON.

The United States Internal Revenue Tax System. Edited by CHARLES WESLEY ELDRIDGE. Boston: Houghton, Mifflin & Co., 1895. 8vo. pp. iv + 722.

UNDER the present title, Mr. Eldridge has undertaken a collection of the internal revenue laws at present in force. Though not an official publication, the work of editing has been done so carefully that this volume may be taken as representing the revised internal revenue laws of the United States. As one of the editors of the only previous revisions, those of 1873 and 1879, Mr. Eldridge's qualifications for this work were excellent, and he has produced a compilation that will be of great assistance to both the practitioner and the student. It is an authoritative guide to existing law.

The various laws are systematically arranged for reference, with a digest of decisions and rulings, and other important matter. An appendix contains the laws and forms relating to internal revenue practice. The introductory sketch on the history of the internal revenue system since 1791 is accurate, but all too brief.

A. C. M.

Aspects of the Social Problem. By Various Writers. Edited by BERNARD BOSANQUET. London: Macmillan & Co., 1895. 8vo. pp. x + 334.

THIS collection of essays, edited by one of the most versatile of English writers, is the work of three persons besides himself who, as the preface states, "possess prolonged and systematic experience in practical efforts to improve the condition of the poor and . . . have . . . paid careful attention to the methods and principles of social reform." Although the essays were all written on different occasions and for other purposes than association in a single volume, the general characterization of them in the preface is quite evidently true. Emphasis is laid throughout upon the necessity of endeavoring in work of all kinds among and for the poor to conserve and foster the growth of